

**Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.**

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001

# A Bill

SENATE BILL 109

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5 By: Senator J. Jeffress  
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## For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE 8-6-212 TO ALLOW FOR THE  
10 COLLECTION OF COUNTY SOLID WASTE MANAGEMENT FEES BY  
11 POSTING THEM TO ALL PROPERTY TAX RECORDS; AND FOR  
12 OTHER PURPOSES.

## Subtitle

14 TO ALLOW FOR THE COLLECTION OF COUNTY  
15 SOLID WASTE MANAGEMENT FEES BY POSTING  
16 THEM TO ALL PROPERTY TAX RECORDS.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code 8-6-212(b), concerning the collection of fees  
23 and service charges under county solid waste management systems, is amended to  
24 read as follows:

25 (b)(1) A county government shall have the authority to levy and collect  
26 such fees and charges and require such licenses as may be appropriate to  
27 discharge the county's responsibility for a solid waste management system or  
28 any portion thereof. The fees, charges, and licenses shall be based on a fee  
29 schedule contained in a duly adopted ordinance.

30 (2)(A) A county government may collect its fees and service  
31 charges through either its own system of periodic billing or by entering the  
32 fees and service charges on the tax records of the county and then collecting  
33 the fees and service charges with the ~~personal~~ property taxes on an annual  
34 basis.

35 (B) Further, any fees and service charges billed  
36 periodically by the county which are more than ninety (90) days delinquent on

1 November 1 of each year may be entered on the tax records of the county as a  
2 delinquent periodic fee or service charge and may be collected by the county  
3 with ~~personal~~ property taxes.

4 (C)(i) No county collector of taxes shall accept payment of  
5 any property taxes where annual fees and service charges or delinquent  
6 periodic fees and service charges appear on the county tax records of a  
7 taxpayer unless the fees and service charges due are also receipted.

8 (ii) These funds shall be receipted and deposited  
9 into an official account of the county collector who shall settle the account  
10 at least quarterly.

11 (iii) The amount of any fees and service charges  
12 collected shall then be paid to the county treasurer by the collector, less  
13 four percent (4%) to be retained by the collector. In addition, where the  
14 collector maintains a separate tax book for those fees and charges, the  
15 collector may charge an additional two dollars and fifty cents (\$2.50) for  
16 collection.

17 (3)(A) In counties where the fees are entered on the tax records  
18 for yearly collection or if the periodic fees and service charges are more  
19 than ninety (90) days delinquent as of November 1, the fees and service  
20 charges shall be entered on the tax records of the county by the county clerk  
21 and shall be collected by the county collector with the ~~personal~~ property  
22 taxes.

23 (B) The fees and service charges to be collected shall be  
24 certified to the county clerk by December 1 each year by an appropriate  
25 municipal official or the mayor.

26 (4) Annual fees and service charges or the delinquent periodic  
27 fees and service charges which remain unpaid after the time other property  
28 taxes are due shall constitute a lien on the real and personal property of the  
29 taxpayer which may be enforced against such property by an action in chancery  
30 court.

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